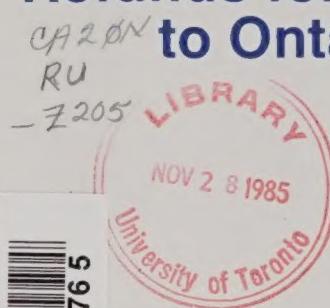


Provincial Sales Tax Refunds for Visitors to Ontario



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Ministry
of
Revenue

Ministry
of
Tourism and
Recreation

Application for Refund of Retail Sales Tax



Ministry
of
Taxation
Data
Revenue
Centre
Ontario

P.O. Box 627
33 King Street West
Oshawa, Ontario
L1H 8H5

FOR MINISTRY USE ONLY

Given Name or Initials

Permit Label

Please Type or Print

Claimant's Family Name

101

Mailing Address — P.O. Box, R.R. or Apt. No.

103

Number and Street

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City, Town or Village

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Province/State and Country

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Postal Code

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Zip Code

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Visiting and Shopping in Ontario

Welcome to Ontario

Thirty million people will visit our province this year. As one of them you will find a treasure-trove of beautiful scenery, superb recreational facilities, historical landmarks, and world famous museums and galleries. There is accommodation to suit everyone — plus excellent dining and entertainment.

But Ontario isn't just an exciting place to visit. It's also a great place to buy things — truly a shopper's delight. You won't find a wider range of attractively-priced merchandise anywhere.

Ontario Travel Information

For information on vacations in Ontario write to:

Ontario Travel
Queen's Park
Toronto, Ontario
CANADA M7A 2E5

or telephone any of the following numbers:

Toronto calling area:

English — (416) 965-4008
French — (416) 965-3448

Toll-free lines:

English (Canada and U.S.A.
except Yukon, N.W.T.,
Hawaii and Alaska)
— 1-800-268-3735
French (Canada only)
— 1-800-268-3736

Retail Sales Tax and You

As a visitor to Ontario, you can get an even better bargain on some purchases by taking advantage of Retail Sales Tax Refunds.

Retail Sales Tax is a tax on goods purchased in Ontario. As a visitor, if you buy goods and remove them from the province **within 30 days**, you are entitled to a refund of the sales tax paid. If you do not take the goods with you at the time of purchase, you may avoid paying tax on them. The seller must ship the goods directly outside the province for you.

Goods removed from Ontario

- I Visitors removing goods for permanent use outside of Ontario may apply for refund of sales tax providing:
- Goods are removed within 30 days of purchase.
 - Tax paid totals \$7.00 or more on each claim.
 - Claims must be submitted within 3 years from the date tax was paid.

- II Sales Tax refunds will not be given on goods and services consumed / used in Ontario. Some of which are listed below.

- Meals and admissions
- Telephone and telegram services
- Gasoline
- Charges for rentals and repair labour

From May 16, 1984 to December 31, 1985, special rules apply to the 5% sales tax on **accommodation**. For this period only, you may claim a refund for sales tax on the **accommodation portion** of hotel or motel charges.

Under some vacation plans, accommodation and meals are not charged separately (for example, American Plan or Modified American Plan). In these cases, refunds are calculated as a percentage of the total charge:

Accommodation and 3 meals — 3% of total charge.
Accommodation and 2 meals — 3.5% of total charge.
Accommodation and 1 meal — 4% of total charge.

The \$7.00 minimum does not apply to claims on accommodation.

How to claim

- I Complete and sign in the areas provided on the reverse side of this pamphlet.
- II Attach original receipts showing tax paid.
- III Attach proof goods were removed from Ontario **within 30 days from purchase date**. Proof will include:
 - Claim originating from an address outside of Ontario.
 - A foreign customs declaration or stamp.**Note:** Photocopies of receipts are not acceptable. Original copies of credit card slips showing purchases itemized and tax paid will be accepted. Purchases made over several visits will require a list showing removal dates for each purchase.
- IV For cars, boats, etc. — For purchases requiring registration please include the following:
 - Original bill of sale.
 - Copy of registration outside of Ontario.
 - Proof of removal from Ontario **within 30 days of purchase**.

- V Mail your application to:

Ministry of Revenue
Taxation Data Centre
Disbursement Processing
P.O. Box 627
33 King Street West
Oshawa, Ontario
CANADA L1H 8H5

- VI Please allow a 6 to 8 week period for the processing of your claim.

For information on completing applications write to the address above or phone any of the following numbers:

(416) 433-5842
(416) 433-5844
(416) 433-5845